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EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (i)

PART II—Section 3—Sub-Section (i)

प्राधिकार से प्रकाशित

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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF FINANCE

(Department of Revenue and Insurance)

NOTIFICATION

(CENTRAL EXCISES)

New Delhi, the 19th August 1968

G.S.R. 1546.—In exercise of he powers conferred by Section 37 of the Central Excises and Salt Act, 1944 (1 of 1944), the Central Government hereby makes the following rules further to amend the Central Excise Rules, 1944, namely—

1. These rules may be called the Central Excise (Fourteenth Amendment) Rules, 1968.

2. In Central Excise Rules, 1944,

(i) For rule 173D the following shall be substituted, namely:—

"173D. *Assessee to furnish information regarding principal raw material.*

(1) Where the assessee is a manufacturer, he shall, if so required by the Collector, furnish to the Assistant Collector of Central Excise in respect of each of the excisable goods manufactured or to be manufactured by him, information regarding the principal raw material and the quantity of such material required for manufacture of unit quantity of such excisable goods.

(2) If the assessee intends to make any alteration in the information furnished under sub-rule (1), he shall likewise furnish fresh information to the Assistant Collector."

(ii) In rule 173G,

(a) in sub-rule (2), after the proviso, the following further proviso shall be added, namely:—

"Provided further that the Collector may, having regard to the nature of the goods manufactured or frequency of removals permit an assessee or a class of assessees not to show the rate and/or the amount of duty on the gate passes or like documents under which such goods are removed from the factory."

(b) for sub-rule (3), the following sub-rule shall be inserted, namely:—

"(3) Within seven days after the close of each month every assessee shall, in lieu of the returns prescribed under rule 54, file with the proper officer in quadruplicate a monthly return in the proper Form showing the quantity of excisable goods manufactured during the month, the quantity (if any) used within the factory for the manufacture of another commodity, the quantity removed on payment of duty from the place or premises specified under rule 9 or from the store room or other place of storage approved by the Collector under rule 47 duty paid on such quantity, particulars of gate passes or like documents under which such quantity was removed, the quantity removed for export without payment of duty and such other particulars as may be elsewhere prescribed or as the Collector may, by general or special orders, require, and, where so required by the Collector, by written notice, shall submit a similar return in the proper Form showing all the other products manufactured in and issued from the factory during the same month. Every such return in respect of excisable goods shall be accompanied by;

(a) triplicate copy of each of the gate passes or like documents issued;

(b) receipted treasury chalans on which deposits in the account-current were made by payment into the Government treasury; and

(c) original and duplicate copies of the account-current and also of the account in Form R.G. 23, as the case may be, maintained by the assessee during the period covered by the return; and if there was no removal of excisable goods during the said period, the assessee shall file with the proper officer a nil return unless otherwise directed by the Collector:

Provided that the Collector may, having regard to the nature and extent of the production, manufacture or removals, fix in relation to any assessee or class of assessees a period shorter than one month for filing the aforesaid return in respect of excisable goods."

(c) sub-rule (7) shall be omitted.

(iii) In Appendix, (1) List of central Excise forms, after entry 79A the following entry shall be inserted, namely:—

"Central Excise Series No.	Description of Form	Rule No.	Short title
79B	Monthly Periodical return of excisable goods manufactured and issued by assessees working under Chapter VII-A.	173G	RT 12"

(iv) In Appendix 1. (ii) Specimen forms, after Central Excise Series No. 79-A, the following Form shall be inserted, namely:—

"Central Excise Series No. 79B

Range..... Original
Circle..... Duplicate
Division..... Triplicate
Collectorate..... Quadruplicate

FORM --R.T. 12

MONTHLY/PERIODICAL RETURN OF EXCISABLE GOODS MANUFACTURED AND ISSUED BY ASSESSEES WORKING UNDER CHAPTER VII-A

1. Name and address of the assessee..... Month/Period.....
2. Location of the factory/warehouse..... Name of Commodity.....
3. Central Excise Licence No.....

Serial No.	Full description of the goods with tariff classification	Opening Balance Quantity	Quantity manufactured during the month/ period	Total of Columns (3) and (4)
(1)	(2)	(3)	(4)	(5)

Quantity removed from the factory	Value of goods removed	Rate of duty	Amount of duty paid
(6)	(7)	(8)	(9)

Serial numbers of gate pass(es) covering document(s) enclosed	Closing Balance	Remarks
(10)	(11)	(12)

Declaration

I/we declare that I/we have compared the above particulars with the records and books of my/our factory and that they are, in so far I/we can ascertain to be true and correctly stated.

Place: Signature of the assessee

Date: or his authorised agent.

NOTES.—1. A separate return should be prepared for each tariff item. Entries in the return should be tariff sub-item-wise, where applicable. If within the same sub-item there are different rates of duty fixed by exemption notification, the rate-wise break-up should be given in the return.

2. The destination of goods exported from India should be given in the remarks column.

3. In respect of *ad. valorem* duties, column (1) should show the value at which goods have been actually assessed to duty; *i.e.* real valu, invoice value or tariff value. In other cases, it should show the real value.

4. Where the assessee removes any duty paid goods for export under claim for rebate of duty or removes any goods without payment of duty for export under bond or for any other purpose in addition to removal of goods on payment of duty for home consumption; similar information as in columns (6), (7), (8) and (9) in separate parts may be indicated in respect of such removals below the entries relating to clearance on payment of duty for home consumption.

5. Separate entries for basic and other duties should be made on different horizontal lines in columns 8 and 9 and amounts totalled for each sub-item of the tariff.

ASSESSMENT MEMORANDUM

(Strike out the portions which are not applicable)

(1) The assessee has paid the duty on the above goods correctly except to the extent indicated below:—

The duty short levied as indicated above should be paid by the assessee within ten days by debit in his account-current (P.L.A.). The assessee is advised to lodge an application for refund of the duty paid in excess as indicated above.

(2) Duty on the goods cleared under Gate pass No.(s)..... and included in this return has been assessed provisionally under rule 9B and provisions of the said rule shall apply for recovery of deficiency in or refund of excess duty.

Place:

Date:

Signature and Stamp
of Central Excise
Officer-in-Charge."

[No. 161/68.]

A. S. BERAR, Dy. Secy.

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